



## 1998-99 Trustees' Financial Summary - Cover Page

## I. IDENTIFYING INFORMATION

OPI County Code	46
District Legal Entity Code	0837
[X] Elementary    [ ] High School    [ ] K-12	
County Name	Sheridan
District Name	Hiawatha Elem

## II. CERTIFICATION

Printed Name, Business Manager/Clerk	Signature	Date
Joy E Keil	_____	_____

Phone # (406)483-5463

Printed Name, Chair, Board of Trustees	Signature	Date
Leslie E Jensen	_____	_____

## III. COUNTY SUPERINTENDENT

Printed Name, County Superintendent	Signature	Date
Darcy Nordhagen	_____	_____

## IV. ACCOUNTING SYSTEM/ SOFTWARE PACKAGE

- [ ] 1 Manual- Double Entry  
 [X] 2 Manual- Columnar  
 [ ] 3 Software- Specify: \_\_\_\_\_

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

-- Trustees are responsible for ensuring the accuracy and prompt submission of this report.

-- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.

-- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.

-- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and Federal grants and in monitoring maintenance of effort for state and Federal programs.

Fund: 15- Miscellaneous Programs Fund

Line	Description	1999 Value	Line
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ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	25706.41	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	_____	05
06	06-Other Current Assets	_____	06
07	07-Inventories	_____	07
08	08-Prepaid Expenses	_____	08
09	09-Deposits	_____	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	25706.41	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	_____	25
26	26-Other Liabilities	_____	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	_____	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	_____	36
37	37-Reserve for Encumbrance	_____	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	25706.41	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	25706.41	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	25706.41	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB  
Refer to instructions for detailed explanation of lines.

Fund: 19- Non-Operating Fund

Line	Description	1999 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	293265.09	01
02	02-Tax Rcvbl Real/Pers-Net		02
03	03-Tax Rcvbl-Protested-Net		03
04	04-Rcvbl Frm Othr Funds		04
05	05-Due Frm Othr Governments		05
06	06-Other Current Assets		06
07	07-Inventories		07
08	08-Prepaid Expenses		08
09	09-Deposits		09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Svc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	293265.09	20
LIABILITIES			
21	21-Payble to Other Funds		21
22	22-Due to Governments		22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities		24
25	25-Deferred Revenue		25
26	26-Other Liabilities		26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)		35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories		36
37	37-Reserve for Encumbrance		37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	293265.09	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	293265.09	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	293265.09	53
=====	=====	=====	=====
Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB			
Refer to instructions for detailed explanation of lines.			

1998-99 Trustees' Financial Summary  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

## Fund: 19- Non-Operating Fund

Source	Proj Rptr	Description	1998 Value	1999 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1110	___	District Levy	98.89	3.66
1190	___	District-Tax Penalties/Interest	25.61	1.22
1510	___	District-Interest Earnings	10143.46	10732.82
1900	___	District-Other Revenue - Explain	1116.14	943.25
1910	___	District-Rentals-Bldg & Equipmnt	1950.00	1650.00
3440	___	State Personal Property Tax Reim	6379.47	6663.29
3450	___	State Accelerated LGST	2821.31	653.92
3460	___	Montana Oil and Gas Tax	35144.17	15159.04
5200	___	Sale/Compensation-Loss of Assets		21779.37
6100	___	Material Prior Period	-1234.23	
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

TOTAL CURRENT REVENUES, OTHER FINANCING	=====	=====
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	57586.57
	=====	=====

Prg	Func	Obj	Proj Rptr	Description	1998 Value	1999 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT						
1XX	1XXX	2XX	___	Personal Services-Benefits	433.20	475.15
1XX	23XX	1XX	___	Personal Services-Salaries	5478.32	5922.15
1XX	23XX	5XX	___	Other Purchased Services	1074.74	1388.00
1XX	23XX	6XX	___	Supplies and Materials	487.12	73.25
1XX	26XX	2XX	___	Personal Services-Benefits	218.56	127.61
1XX	26XX	4XX	___	Purchased Property Services	3608.22	6138.23
1XX	26XX	5XX	___	Other Purchased Services	538.00	550.00
1XX	26XX	6XX	___	Supplies and Materials	6.44	998.78
1XX	26XX	7XX	___	Property		875.00
1XX	26XX	8XX	___	Miscellaneous	67.00	67.00
1XX	27XX	2XX	___	Personal Services-Benefits	100.00	100.00
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

TOTAL CURRENT EXPENDITURES, OTHER FINANCING	=====	=====
USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	16715.17
	=====	=====

## Schedule of Revenues, Expenditures, and Changes in Fund Balance

## Fund: 19- Non-Operating Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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## SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	252393.69
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	57586.57
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	16715.17
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	293265.09

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

STATE OF MONTANA  
1998-99 Trustees' Financial Summary  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

## RECAP PAGE

## SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	24680.05
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	1026.36
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	_____
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	25706.41

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

This is a recap page for all grants and projects reported in the Miscellaneous Programs Fund 15. Please total the beginning fund balance, revenues, expenditures, and ending fund balance from each grant or project.

Please complete a separate Schedule of Revenues, Expenditures, and Changes in Fund Balance for each grant or project in Fund 15, 22, and 23.

Date: 03/31/00

S T A T E   O F   M O N T A N A  
1998-99 Trustees' Financial Summary  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

46\_0837

Fund: 15 - Miscellaneous Programs Fund

Project: -

Prg	Func	Obj	Proj	Rptr	Description	1999 Value
-----	-----	-----	-----	-----	-----	-----
_____	_____	_____	_____	_____	_____	_____
TOTAL CURRENT REVENUES						_____
TOTAL CURRENT EXPENDITURES						_____



STATE OF MONTANA  
1998-99 Trustees' Financial Summary  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 100 - District Interest Earnings

Source	Proj Rprr	Description	1999 Value
1510	100	District-Interest Earnings	1026.36
		Total Rev. for Project 100	1026.36
		TOTAL CURRENT REVENUES	1026.36
		TOTAL CURRENT EXPENDITURES	

STATE OF MONTANA  
1998-99 Trustees' Financial Summary  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

## Fund: 15- Miscellaneous Programs Fund

## RECAP PAGE

## SCHEDULE OF CHANGES WORKSHEET - SUMMARY BY FUND

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	24680.05
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	1026.36
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	_____
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	25706.41

Note: Total of Line 52 on the Balance Sheet must match line 5 above.



Date: 03/31/00

S T A T E O F M O N T A N A

46\_0837

1998-99 Trustees' Financial Summary- Project Reporter Codes

Proj Rptr	Exp Prog	Rev Source	Title of Program	CFDA #	Project Number
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---	---	---	-----	---	---
---	---	---	-----	---	---
---	---	---	-----	---	---
---	---	---	-----	---	---
---	---	---	-----	---	---
---	---	---	-----	---	---
---	---	---	-----	---	---
---	---	---	-----	---	---
100	1XX	1510	District Interest Earnings	Local	NA

